Upper Limit on the Branching Ratio for the Decay $\pi^0 \to \nu\overline{\nu}$

This is an interesting paper, a useful contribution to the literature and should be published. The manuscript covers the existing literature adequately and is in most parts clearly written. The presentation of the correction factor C_{acc} is somewhat cryptic. The reader cannot easily evaluate the experiment himself and the acceptance of the results has to be a matter of faith in the abilities of the experimental team. However, the authors have probably felt constrained by length limitations.

In the form, I want to point to the "Style Manual for guidance in the preparation of papers published by the American Institute of Physics". There it says: "It is rather bad form to begin a sentence with a mathematical symbol or with a number, particularly when the preceding sentence ends with a numeral or in a symbol". On page 5, many sentences start with a symbol, one of them when the preceding sentence ends with a numeral.

The only difficulty is whether the article is appropriate for Physical Review Letters since the improvement in an upper limit is barely a factor of three. Moreover, the discrepancy compared to the theoretical expectations is more than two orders of magnitude under the (not very realistic) assumption of a neutrino mass value as high as $18.2\,\mathrm{MeV/c^2}$.

In conclusion, the paper does not contain non-trivial new results, ideas, concepts, experimental methods etc. and is not of broad interest and importance to one or several sections in the physics community. In my opinion, the paper is not suited for publication in Physical Review Letters. It deserves, however, publication in e.g. The Physical Review under Rapid Communications or elswewhere.